

1 A bill to be entitled
2 An act relating to public accountancy; amending s.
3 212.055, F.S.; removing the requirement that the
4 surtax performance audit be performed by a certified
5 public account licensed pursuant to ch. 473, F.S.;
6 amending s. 473.308, F.S.; requiring certain
7 applicants to not be licensed in any state or
8 territory in order to be licensed by endorsement;
9 amending s. 473.311, F.S.; providing license renewal
10 requirements for nonresident licensees; amending s.
11 473.312, F.S.; requiring that a majority of the hours
12 required for continuing education include specific
13 content; amending s. 473.313, F.S.; authorizing
14 certain Florida certified public accountants to apply
15 to the Department of Business and Professional
16 Regulation to have their license placed in a retired
17 status; providing requirements for such conversion;
18 providing requirements and prohibitions for retired
19 licensees; authorizing retired licensees to use a
20 specified title under certain circumstances; providing
21 that retired licensees are not required to maintain
22 continuing education requirements; authorizing retired
23 licensees to reactivate their licenses if certain
24 conditions are met; defining the term "retired
25 licensee"; providing an effective date.

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27 Be It Enacted by the Legislature of the State of Florida:
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29 Section 1. Subsections (1) and (11) of section 212.055,
30 Florida Statutes, are amended to read:

31 212.055 Discretionary sales surtaxes; legislative intent;
32 authorization and use of proceeds.—It is the legislative intent
33 that any authorization for imposition of a discretionary sales
34 surtax shall be published in the Florida Statutes as a
35 subsection of this section, irrespective of the duration of the
36 levy. Each enactment shall specify the types of counties
37 authorized to levy; the rate or rates which may be imposed; the
38 maximum length of time the surtax may be imposed, if any; the
39 procedure which must be followed to secure voter approval, if
40 required; the purpose for which the proceeds may be expended;
41 and such other requirements as the Legislature may provide.
42 Taxable transactions and administrative procedures shall be as
43 provided in s. 212.054.

44 (1) CHARTER COUNTY AND REGIONAL TRANSPORTATION SYSTEM
45 SURTAX.—

46 (c)1. The proposal to adopt a discretionary sales surtax
47 as provided in this subsection and to create a trust fund within
48 the county accounts shall be placed on the ballot in accordance
49 with law and must be approved in a referendum held at a general
50 election in accordance with subsection (10).

51 2. If the proposal to adopt a surtax is by initiative, the
52 petition sponsor must, at least 180 days before the proposed
53 referendum, comply with all of the following:

54 a. Provide a copy of the final resolution or ordinance to
55 the Office of Program Policy Analysis and Government
56 Accountability. The Office of Program Policy Analysis and
57 Government Accountability shall procure a vendor experienced in
58 performance audits and reviews ~~certified public accountant in~~
59 ~~accordance with subsection (11) for the performance audit.~~

60 b. File the initiative petition and its required valid
61 signatures with the supervisor of elections. The supervisor of
62 elections shall verify signatures and retain signature forms in
63 the same manner as required for initiatives under s.
64 100.371(11).

65 3. The failure of an initiative sponsor to comply with the
66 requirements of subparagraph 2. renders any referendum held
67 void.

68 (11) PERFORMANCE AUDIT.—

69 (a) To adopt a discretionary sales surtax under this
70 section, ~~an independent certified public accountant licensed~~
71 ~~pursuant to chapter 473 shall conduct~~ a performance audit of the
72 program associated with the proposed surtax shall be conducted.

73 (b)1. At least 180 days before the referendum is held, the
74 county or school district shall provide a copy of the final
75 resolution or ordinance to the Office of Program Policy Analysis

76 and Government Accountability.

77 2. Within 60 days after receiving the final resolution or
78 ordinance, the Office of Program Policy Analysis and Government
79 Accountability shall procure the performance audit ~~certified~~
80 ~~public accountant~~ and may use carryforward funds to pay for the
81 performance audit ~~services of the certified public accountant.~~

82 3. At least 60 days before the referendum is held, the
83 performance audit must be completed and the audit report,
84 including any findings, recommendations, or other accompanying
85 documents, must be made available on the official website of the
86 county or school district.

87 4. The county or school district shall keep the
88 information on its website for 2 years from the date it was
89 posted.

90 5. The failure to comply with the requirements under
91 subparagraph 1. or subparagraph 3. renders any referendum held
92 to adopt a discretionary sales surtax void.

93 (c) For purposes of this subsection, the term "performance
94 audit" means an examination of the program conducted according
95 to applicable government auditing standards or auditing and
96 evaluation standards of other appropriate authoritative bodies.
97 At a minimum, a performance audit must include an examination of
98 issues related to the following:

99 1. The economy, efficiency, or effectiveness of the
100 program.

2. The structure or design of the program to accomplish its goals and objectives.

3. Alternative methods of providing program services or products.

4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.

5. The accuracy or adequacy of public documents, reports, and requests prepared by the county or school district which relate to the program.

6. Compliance of the program with appropriate policies, rules, and laws.

(d) This subsection does not apply to a referendum held to adopt the same discretionary surtax that was in place during the month of December immediately before the date of the referendum.

Section 2. Subsection (7) of section 473.308, Florida Statutes, is amended to read:

473.308 Licensure.—

(7) The board shall certify as qualified for a license by endorsement an applicant who:

(a)1. Is not licensed and has not been licensed in any ~~another~~ state or territory and who has met the requirements of this section for education, work experience, and good moral character and has passed a national, regional, state, or territorial licensing examination that is substantially equivalent to the examination required by s. 473.306; and

126 2. Has completed such continuing education courses as the
127 board deems appropriate, within the limits for each applicable
128 2-year period as set forth in s. 473.312, but at least such
129 courses as are equivalent to the continuing education
130 requirements for a Florida certified public accountant licensed
131 in this state during the 2 years immediately preceding her or
132 his application for licensure by endorsement; or

133 (b)1.a. Holds a valid license to practice public
134 accounting issued by another state or territory of the United
135 States, if the criteria for issuance of such license were
136 substantially equivalent to the licensure criteria that existed
137 in this state at the time the license was issued;

138 b. Holds a valid license to practice public accounting
139 issued by another state or territory of the United States but
140 the criteria for issuance of such license did not meet the
141 requirements of sub-subparagraph a.; has met the requirements of
142 this section for education, work experience, and good moral
143 character; and has passed a national, regional, state, or
144 territorial licensing examination that is substantially
145 equivalent to the examination required by s. 473.306; or

146 c. Holds a valid license to practice public accounting
147 issued by another state or territory of the United States for at
148 least 10 years before the date of application; has passed a
149 national, regional, state, or territorial licensing examination
150 that is substantially equivalent to the examination required by

s. 473.306; and has met the requirements of this section for good moral character; and

2. Has completed continuing education courses that are equivalent to the continuing education requirements for a Florida certified public accountant licensed in this state during the 2 years immediately preceding her or his application for licensure by endorsement.

Section 3. Subsection (1) of section 473.311, Florida Statutes, is amended to read:

473.311 Renewal of license.—

(1)(a) The department shall renew a license issued under s. 473.308 upon receipt of the renewal application and fee and upon certification by the board that the Florida certified public accountant has satisfactorily completed the continuing education requirements of s. 473.312.

(b) A nonresident licensee seeking renewal of a license in this state shall be determined to have met the continuing education requirements in s. 473.312, except for the requirements in s. 473.312(1)(c), if the licensee has complied with the continuing education requirements applicable in the state in which his or her office is located. If the state in which the nonresident licensee's office is located has no continuing education requirements for license renewals, the nonresident licensee must comply with the continuing education requirements in s. 473.312.

Section 4. Paragraph (c) of subsection (1) of section 473.312, Florida Statutes, is amended to read:

473.312 Continuing education.—

(1)

(c) Not less than 5 percent of the total hours required by the board shall be in ethics applicable to the practice of public accounting. This requirement shall be administered by providers approved by the board and a majority of the hours shall include a review of the provisions of chapter 455 and this chapter and the related administrative rules.

Section 5. Section 473.313, Florida Statutes, is amended to read:

473.313 Inactive status and retired status.—

(1) A Florida certified public accountant may request that her or his license be placed in an inactive status by making application to the department. The board may prescribe by rule fees for placing a license on inactive status, renewal of inactive status, and reactivation of an inactive license.

(a) ~~(2)~~ A license that has become inactive under this subsection ~~(1)~~ or for failure to complete the requirements in s. 473.312 may be reactivated under s. 473.311 upon application to the department. The board may prescribe by rule continuing education requirements as a condition of reactivating a license. The maximum continuing education requirements for reactivating a license are 120 hours, including at least 30 hours in

201 accounting-related and auditing-related subjects, not more than
202 30 hours in behavioral subjects, and a minimum of 8 hours in
203 ethics subjects approved by the board, for the reactivation of a
204 license that is inactive or delinquent.

205 (b)~~(3)~~ A license that is delinquent for failure to report
206 completion of the requirements in s. 473.312 may be reactivated
207 under s. 473.311 upon application to the department.

208 Reactivation requires the payment of an application fee as
209 determined by the board and certification by the Florida
210 certified public accountant that the applicant satisfactorily
211 completed the continuing education requirements set forth under
212 s. 473.311. If the license is delinquent on January 1 because of
213 failure to report completed continuing education requirements,
214 the applicant must submit a complete application to the board by
215 March 15 immediately after the delinquent period.

216 (c)~~(4)~~ Any Florida certified public accountant holding an
217 inactive license may be permitted to reactivate such license in
218 a conditional manner. The conditions of reactivation shall
219 require the payment of fees and the completion of required
220 continuing education.

221 (d)~~(5)~~ Notwithstanding the provisions of s. 455.271, the
222 board may, at its discretion, reinstate the license of an
223 individual whose license has become null and void if the
224 individual has made a good faith effort to comply with this
225 section but has failed to comply because of illness or unusual

226 hardship. The individual shall apply to the board for
227 reinstatement in a manner prescribed by rules of the board and
228 shall pay an application fee in an amount determined by rule of
229 the board. The board shall require that the individual meet all
230 continuing education requirements as provided in subsection (2),
231 pay appropriate licensing fees, and otherwise be eligible for
232 renewal of licensure under this chapter.

233 (2) A Florida certified public accountant who is at least
234 55 years of age and currently holds an active or inactive
235 license under this chapter may apply to the department for her
236 or his license to be placed in a retired status. The application
237 must be prescribed by the board and must state that the
238 applicant has no association with accounting or any of the
239 services described in s. 473.302(8)(a), (c), or (d). If a
240 licensee who has been granted retired status reenters the
241 workforce in a position that has an association with accounting
242 or any of the services described in s. 473.302(8)(a), (c), or
243 (d), the licensee automatically loses her or his retired status
244 except as provided in paragraph (a).

245 (a) A retired licensee who serves without compensation on
246 a board of directors or board of trustees, provides volunteer
247 tax preparation services, participates in a government-sponsored
248 business mentoring program such as the Internal Revenue
249 Service's Volunteer Income Tax Assistance program or the Small
250 Business Administration's SCORE program, or participates in an

251 advisory role for a similar charitable, civic, or other
252 nonprofit organization shall continue to be eligible for retired
253 status.

254 (b) The board shall require a retired licensee to affirm
255 in writing her or his understanding of the limited types of
256 activities in which she or he may engage while in retired status
257 and that she or he has a professional duty to ensure that she or
258 he holds the professional competencies necessary to participate
259 in such activities.

260 (c) Licensees may convert their license to retired status
261 only if they hold a license in good standing and are not the
262 subject of any sanction or disciplinary action.

263 (d) A retired licensee may accept routine reimbursement
264 for actual costs of travel and meals associated with volunteer
265 services or de minimis per diem amounts paid to the licensee to
266 cover such expenses as allowed by law.

267 (e) A retired licensee may use the title of "retired CPA"
268 on any business card or letterhead or any other printed or
269 electronic document. However, such title must not be applied in
270 such a manner that could confuse the public as to the current
271 status of the licensee. The licensee is not required to have a
272 certificate issued with the word "retired" on the certificate.

273 (f) A retired licensee is not required to maintain the
274 continuing education requirements under s. 473.312.

275 (g) A retired licensee may not offer or render

276 professional services that require her or his signature and use
277 of the CPA title, regardless of whether the word "retired" is
278 attached to such title.

279 (h) A retired licensee may reactivate her or his license
280 in a conditional manner determined by the board. The conditions
281 of reactivation must require the payment of fees and the
282 completion of any required continuing education.

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284 For the purposes of this subsection, the term "retired licensee"
285 means a licensee whose license has been placed in retired status
286 by the department.

287 Section 6. This act shall take effect July 1, 2020.